IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

MONDAY, THE 17TH SEPTEMBER 2007 / 26TH BHADRA 1929

WP(C).No. 27462 of 2007(T)

AGAINST THE ORDER IN EP.432/03 IN
OS.410/1999 of I ADDL.SUB COURT, KOZHIKODE

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PETITIONER:

K. UMMERKUTTY,
S/O. KALATHIL MOHAMMED HAJI,KOLAMPARAMBATH HOUSE,
P.O. CHERUVANNOOR, (VIA) FAROOK, KOZHIKODE DIST.

BY ADV. SRI.PHILIP ANTONY CHACKO
SRI.M.R.MOUNEESH

RESPONDENTS:

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1. STATE OF KERALA,
REPRESENTED BY ITS CHIEF SECRETARY,
SECRETARIAT, THIRUVANANTHAPURAM.

2. DISTRICT COLLECTOR, KOZHIKODE,
CIVIL STATION, KOZHIKODE-20.

3. COMMERCIAL TAX OFFICER-IV,
III CIRCLE, KOZHIKODE.

4. THE ADDL. SALES TAX OFFICER-IV,
III CIRCLE, KOZHIKODE DISTRICT.

5. TAHSILDAR,
REVENUE RECOVERY, KOZHIKODE DISTRICT.

6. PUNJAB NATIONAL BANK,
MEENCHANTHA BRANCH, NALLALOM AMSOM, DESOM,
KOZHIKODE CORPORATION.

BY ADV. SHRI.SREEKRISHNA, GOVERNMENT PLEADER

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 17/09/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

C.N.RAMACHANDRAN NAIR, J.

WP(C) No. 27462 of 2007

Dated, this the 17th day of September, 2007

J U D G M E N T

Since petitioner's case is that sales tax demand for the year 1997-98, for which attachment was affected on his property, stands cancelled based on revised order issued by the Assessing Officer pursuant to order in appeal, this writ petition is disposed of directing 2nd and 5th respondents to verify the position with 3rd and 4th respondents, and if petitioner's claim is correct, lift the attachment and if the Assessing Officer reports any liability due from petitioner, attachment will be retained and recovery will be continued only for such liability, if any, due from the petitioner, that too, after informing him the position. If no liability is due, attachment will be lifted without any delay. Respondents 2 and 5 are directed to pass final orders as above within a period of three weeks from the date of production of a copy of this judgment. In between, there will be direction to the 6th respondent not to proceed with any step for recovery against the petitioner or against his property.

(C.N.RAMACHANDRAN NAIR, JUDGE)

jg